

In the Abstract:

Please replace the Abstract with the following amended Abstract:

A magnetic recording medium includes an underlayer formed on a substrate;
~~the underlayer made of Cr based substance;~~ and a magnetic layer formed by epitaxial growth
on the underlayer; The underlayer is made of Cr based substance, and the magnetic layer is
made of Co based magnetic substance. The magnetic layer further includes a plurality of
layers, each made of Co based alloy including at least one of oxide and nitride as additional
content.